

any person suing for the same, and the other half to the county in which said sheriff resides.

Commissioners to appoint committee to assist at settlement of sheriff.

SEC. 51. The board of commissioners, at their last regular or other subsequent meeting in each year, shall appoint one or more of their number, not to exceed three, to be present and assist at the accounting and settlements between the sheriff and county treasurer provided for in the next preceding section, and also to audit and settle the accounts of the county treasurer and of all other county officers authorized to receive or disburse county funds. The accounts so audited shall be reported to the board of commissioners, and when approved by them shall be filed with the clerk and recorded on his book, and shall be *prima facie* evidence of their correctness, and impeachable only for fraud or specified error: *Provided*, the compensation allowed said committee for their services, shall not exceed two dollars per day each for the time actually spent in said settlement, and there shall be no allowance for extra clerical aid.

Accounts when audited to be reported to commissioners and filed with clerk, &c.

Compensation of committee.

Failure of sheriff to settle.

SEC. 52. In case the sheriff of a county shall fail, neglect or refuse to account with the county treasurer and assistant committee, as above required, or to pay what may be rightfully found due in such account, he shall forfeit and pay to the State, for the use of the county, a penalty of twenty-five hundred dollars. It shall be the duty of the county treasurer, and if he neglect or refuse to perform it, the chairman of the board of commissioners, to cause an action to be brought in the superior court of the county on the bond of the sheriff against him and his sureties, to recover the amount owing by him and the penalty aforesaid; if the sheriff shall fraudulently and corruptly fail to account as aforesaid, he shall be criminally liable thereupon, in like manner and with the same penalties imposed for such criminal defalcation in section forty-nine.

Penalty.

Suit to be brought on sheriff's bond.

Penalty for fraudulent failure of sheriff to account.

When and how other county officers to account.

SEC. 53. In each year the county treasurer shall give five days' notice to all the county officers (except the